



**MINNESOTA TAX COURT  
245 MINNESOTA JUDICIAL CENTER  
25 CONSTITUTION AVENUE  
SAINT PAUL, MINNESOTA 55155**

CHAMBERS OF  
**DIANE L. KROUPA**  
JUDGE

November 28, 2000

Governor Jesse Ventura  
130 Capitol Building  
75 Constitution Avenue  
St. Paul, MN 55155

Representative Sherry Broecker  
Chair, Judiciary Finance Committee  
533 State Office Building  
St. Paul, MN 55155

Representative Steve Sviggum  
Chair, Legislative Coordinating Commission  
463 State Office Building  
100 Constitution Avenue  
St. Paul, MN 55155

Senator Jane B. Ranum  
Chair, Judiciary Committee  
306 Capitol  
75 Constitution Avenue  
St. Paul, MN 55155

Michele Timmons  
Revisor of Statutes  
700 State Office Building  
100 Constitution Avenue  
St. Paul, MN 55155

Senator Randy C. Kelly, Chair  
Crime Prev. & Judiciary Budget Division  
323 Capitol  
75 Constitution Avenue  
St. Paul, MN 55155

Re: Annual Report of Obsolete, Unnecessary or Duplicative Rules as  
Required under Minn. Stat. §14.05, subd. 5

Dear Governor, Senators, Representatives and Ms. Timmons:

The Minnesota Tax Court has no obsolete, unnecessary or duplicative rules. The Minnesota Tax Court revised all of its rules effective December 9, 1996. At that time, the Minnesota Tax Court repealed all obsolete, unnecessary or duplicative rules.

If you have any questions regarding this report, please contact me at (651) 296-1270.

**RECEIVED**

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REVISOR OF STATUTES

Sincerely yours,

Diane L. Kroupa  
Chief Judge